

**IN THE UNITED STATES DISTRICT COURT
FOR SOUTHERN DISTRICT OF NEW YORK**

CBS CORPORATION, formerly known
as VIACOM, INC.,

Plaintiff,

v.

EATON CORPORATION,

Defendant.

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No. 07-cv-11344

Hon. Leonard B. Sand

DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable Judges and Magistrate Judges to evaluate possible disqualification or recusal, the undersigned counsel for Eaton Corporation in the above-captioned action certifies that there are no parents, subsidiaries and/or affiliates of said party that have issued shares or debt securities to the public.

Date: New York, New York
January 23, 2008

KATSKY KORINS LLP
Attorneys for Eaton Corporation

By: /s/ Robert A. Abrams
Robert A. Abrams
605 Third Avenue, 16th Floor
New York, New York 10158
(212) 716-3237
Fax: (212) 953-6899

Elizabeth M. Bradshaw
Daniel Burstein
DEWEY & LEBOEUF LLP
Two Prudential Plaza
180 North Stetson Avenue, Suite
3700
Chicago, IL 60601
(312) 794-8000
Fax: (312) 729-6550